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19 U.S. Attorney, Western District of Washington

20 *Counsel for the United States of America*

21 UNITED STATES DISTRICT COURT
22 WESTERN DISTRICT OF WASHINGTON
23 AT SEATTLE DIVISION

24 TYLER CARR, an individual,

25 Plaintiff,

26 v.

27 TAYLOR NOREN, an individual,
28 WELLS FARGO, N.A., a Delaware
29 corporation, GREENPOINT
30 MORTGAGE FUNDING, INC., a New
31 York corporation, and the INTERNAL
32 REVENUE SERVICE, a federal agency

Defendants.

CASE NO. 2:22-cv-115

**NOTICE OF
REMOVAL**

1 The United States of America, by and through its undersigned counsel, hereby removes
2 this matter to the United States District Court for the Western District of Washington, pursuant to
3 28 U.S.C. §§ 1441, 1442, 1444, and 1446.

4 The grounds for removal are as follows:

- 5 1. On December 23, 2021, Plaintiff Tyler Carr initiated the above-captioned action now
6 proceeding in the Superior Court for the State of Washington for King County, case no.
7 21-2-16794-9, seeking partition and quiet title to liquidate real property located at 3635
8 23rd Avenue West, Seattle, Washington 98199 (“Subject Property”) and legally described
9 as:
10 Lot 19, Block 3, Gilman’s Addition to the City of Seattle, according to the plat
11 thereof recorded in Volume 5 of Plats, Page 93, in King County, Washington. Tax
Parcel No. 277060-0390-09.
- 12 2. A copy of the state court Complaint is attached as Exhibit 1. A copy of the other state court
13 documents currently in the possession of the United States is attached as Exhibits 2-11.
- 14 3. In the complaint, Plaintiff alleges he desires to liquidate his interest in the Subject Property,
15 and the Property cannot be subdivided. As such, Plaintiff seeks partition by sale of the
16 Subject Property and an order quieting title to the Subject Property. Plaintiff also seeks a
17 \$76,323.54 equitable lien on the proceeds of the sale.
- 18 4. The complaint names the Internal Revenue Service as a defendant because federal tax liens
19 have been recorded by the Internal Revenue Service, an agency of the United States, against
20 the Subject Property.
- 21 5. This action is one that may be removed to federal district court pursuant to 28 U.S.C. §
22 1442(a)(1) because it is a civil action commenced in a state court against the United States,
23 or an agency thereof, on account of any right, title or authority claimed under any Act of
24 Congress for the collection of revenue. Plaintiff filed this action against the IRS on account
25 of the IRS’s claims to certain real and personal property rights belonging to Taylor Noren,
26 including rights in the Subject Property.

1 6. This action is one that may be removed pursuant to 28 U.S.C. § 1441(a) as it is an action
2 affecting federal tax liens involving claims that must be resolved with reference to federal
3 law. *See* 26 U.S.C. § 6323.

4 7. This action is one that may be removed pursuant to 28 U.S.C. § 1444 because it appears to
5 have been brought pursuant to 28 U.S.C. § 2410 as an action affecting title to property on
6 which the United States has or claims a lien.

7 8. On January 3, 2022, Plaintiff served the United States by serving a copy of the summons
8 and complaint at the United States' Attorney's Office for the Western District of
9 Washington. Plaintiff has not sent a copy of the summons and complaint to the United
10 States Office of the Attorney General, and that office has not received a copy through the
11 mail.

12 9. This Notice of Removal is filed within thirty (30) days of the date the United States
13 received the complaint, in accordance with 28 U.S.C. § 1446(b).

14 10. This action may be removed to this Court without bond by virtue of the provisions of 28
15 U.S.C. § 2408 because the United States is initiating such removal.

16 11. **Intradistrict Assignment.** The United States District Court for the Western District of
17 Washington is the district court for the judicial district in which the action is pending.
18 Because the action is pending in the Superior Court of Washington for King County,
19 divisional venue within the Western District lies in the Seattle Division pursuant to LCR
20 3(e)(1).

21 12. By filing this notice, the United States does not waive any defenses listed in Fed. R. Civ.
22 P. 12.

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1 WHEREFORE, notice is given that the above-captioned action now pending in the Superior
2 Court of State of Washington in and for King County, case no. 21-1-16794-9 SEA, has been
3 removed to this Honorable Court.

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5 Dated: February 2, 2022

Respectfully submitted,

6 DAVID A. HUBBERT
7 Deputy Assistant Attorney General

8 /s/ M. Blair Hlinka
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CERTIFICATE OF SERVICE

I hereby certify that on this February 2, 2022, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, and I hereby certify that on the same date I have mailed the document by United States Postal Service to the following non-CM/ECF participants:

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/s/ M. Blair Hlinka

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Trial Attorney

United States Department of Justice, Tax Division